

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION CORPORATION,)	
)	SIPA LIQUIDATION
Plaintiff-Applicant,)	
)	Adv. Pro. No. 08-01789 (BRL)
v.)	(Substantively Consolidated)
)	
BERNARD L. MADOFF INVESTMENT SECURITIES LLC, et al.,)	
)	
Defendants.)	
IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC,)	
)	
Plaintiff,)	
)	
v.)	Adv. Pro. No. 10-05415 (BRL)
)	
AMERICAN SECURITIES MANAGEMENT, L.P., formerly known as AMERICAN SECURITIES, L.P., et al.,)	
)	
Defendants.)	
IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC,)	
)	
Plaintiff,)	
)	
v.)	11 Civ. 8018 (JSR)
)	
AMERICAN SECURITIES MANAGEMENT, L.P., formerly known as AMERICAN SECURITIES, L.P., et al.,)	
)	
Defendants.)	

RULE 7.1 CORPORATE DISCLOSURE STATEMENT

Pursuant to Rule 7.1(a) of the Federal Rules of Civil Procedure, Rule 7007.1 of the Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rule 7007.1-1, the undersigned attorney of record for Defendants Neil B. Goldstein, Joyce W. Goldstein, Neil B. Goldstein IRA Rollover, Joyce W. Goldstein IRA, Laurence Ach, Darmel Management, L.L.C., and South Lake, L.L.C. certifies that:

1. Darmel Management L.L.C. has no parent corporation and that there are no publicly held corporations that own a 10% or more membership interest; and
2. South Lake L.L.C. has no parent corporation and that there are no publicly held corporations that own a 10% or more membership interest.

Dated: New York, New York
March 21, 2012

By: /s Richard L. Spinogatti
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*Attorneys for Defendants
Neil B. Goldstein, individually, as
beneficial owner of one or more IRAs, as
grantor of the Neil B. Goldstein 2007 Trust,
and as beneficiary of the Jean Weiner 1991
Grantor Retained Annuity Trust;
Joyce W. Goldstein, individually, as
beneficial owner of an IRA, and as trustee of
the Neil B. Goldstein 2007 Trust;
Neil B. Goldstein IRA Rollover;
Joyce W. Goldstein IRA;
Laurence Ach, as trustee of the Jean Weiner
1991 Grantor Retained Annuity Trust;
Darmel Management, L.L.C.; and
South Lake, L.L.C.*